

**Comparison of audit approach against 5 principles contained in “The Role of the Head of Internal Audit 2019”**

| Principle   | How Compliance is Demonstrated   |
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| <p>Championing best practice in governance, objectively assessing the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments;</p> | <p>Promotes good governance and conduct through facilitating the production of the Annual Governance Statement. (NB: This is a recommendation within our PSIAS that this should not be driven by Internal Audit).</p> <p>Key Contact officer for the anti-fraud strategy.</p> <p>Promotes good governance through the Risk Management Board</p> <p>Internal Audit Plans represent the key risks to the Council</p> <p>Chief Internal Auditor reports on the adequacy of such arrangements both individually and in aggregate via the annual Head of Internal Audit Report.</p> <p>Provides commentary on emerging risks both to the Audit Committee (January committee cycle)</p> <p>Provides comment on proposed developments (through the IA Team), with increased involvement at an earlier stage</p> |
| <p>Giving an objective and evidence based opinion on all aspects of governance, risk management and internal control</p>  | <p>The Audit Charter is updated and approved annually by the Audit Committee</p> <p>Processes are in place for providing independent assurance for those areas where Chief Internal Auditor has separate managerial responsibilities (see impairments declaration within main report)</p> <p>The Audit Plan is aligned to the Council’s strategic aims and fully risk based</p> <p>An evidence based annual internal audit opinion on the organisation’s control environment with commentary as to other assurance provision taken into account (internally and externally)</p>  |
| <p>The HIA in a public service organisation must be a senior manager with regular and open engagement across the organisation, particularly with the Leadership Team and with the Audit Committee</p>   | <p>Member of the Executive Director of Corporate Services Management Team</p> <p>Fortnightly 1 to 1 meetings with the Executive Director</p> <p>Regular attendance at Extended Corporate Leadership Team meetings</p> <p>Consultation with CLT (and the respective management teams) on the content of the audit plan</p> <p>Member of the Risk Management Board</p> <p>All audit reports to Audit Committee in own name</p> <p>Unfettered access to records / staff</p> <p>Separate meetings held with Audit Committee Members outside of formal committee environment as needs arise</p>   |

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| <p>The HIA in a public service organisation must lead and direct an internal audit service that is resourced to be fit for purpose.</p> | <p>Training/ development opportunities available e.g. webinars</p> <p>Keeps up to date with developments in governance, risk management, control and internal auditing through professional memberships and networking with other HIAs</p> <p>Member of CIPFA’s national Audit Special Interest Group</p> <p>Member of Local Government Chief Auditors Network</p> <p><b>TO BE ADDRESSED: 2022 / 2023 resources stretched due to number of reasons. Failed recruitment campaigns. Actions to address to ensure sufficient resource / staff going forward to enable to deliver service.</b></p> |
| <p>The HIA in a public service organisation must be professionally qualified and suitably experienced</p>                               | <p>Member of Association of Accounting Technicians (1988)</p> <p>CIPFA Member since 1993 (examination December 1992)</p> <p>Maintained “Continuing Professional Development” (CPD) in line with Institute guidelines</p> <p>Local government experience (39 years) – 25 years at Peterborough City Council</p> <p>Internal Audit experience (28 years) – 21 years at senior level</p>  |